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MINISTRY OF LAW  
(Legislative Department)

*New Delhi, the 26th December, 1959/Pausa 5, 1881 (Saka)*

The following Acts of Parliament received the assent of the President on the 24th December, 1959, and are hereby published for general information:—

## THE SUGAR (SPECIAL EXCISE DUTY) ACT, 1959

No. 58 OF 1959

[24th December, 1959]

An Act to provide for the imposition of a special duty of excises on certain sugar.

BE it enacted by Parliament in the Tenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Sugar (Special Excise Duty) Act, 1959. Short title  
and com-  
mencement

(2) It shall be deemed to have come into force on the 25th day of October, 1959.

2. In this Act, unless the context otherwise requires,—

Definition

(a) "Central Excises Act" means the Central Excises and Salt Act, 1944;

1 of 1944.

( 491 )

(b) "factory" means any premises, including the precincts thereof, wherein or in any part of which sugar is being manufactured, or, wherein or in any part of which, any manufacturing process connected with the production of sugar is being carried on or is ordinarily carried on, and includes any premises wherein sugar in respect of which the duty of excise payable under the Central Excises Act or the Additional Duties of Excise (Goods of Special Importance) Act, 1957, has not been paid, is stored; 58 of 1957

(c) "sugar" means any form of sugar, whether wholly or partially manufactured, but does not include—

(i) khandsari sugar, that is to say sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed; or

(ii) palmyra sugar, that is to say sugar manufactured from jaggery obtained by boiling the juice of the palmyra palm.

Imposition  
of special  
additional  
excise duty  
on certain  
sugar.

3. (1) There shall be levied and collected in respect of that quantity of sugar removed from any factory on or after the commencement of this Act as is equivalent to the quantity of sugar lying in stock on such commencement within the precincts of the factory, a special duty of excise at the rate of rupees two and fifty-two *naye* paise per cwt.

(2) The duty of excise referred to in sub-section (1) shall be in addition to the duties of excise chargeable on sugar under the Central Excises Act or any other law for the time being in force.

(3) The provisions of the Central Excises Act and the rules thereunder, including those relating to refunds and exemptions from duty shall, so far as may be, apply in relation to the levy and collection of the special duty of excise referred to in sub-section (1) as they apply in relation to the levy and collection of the duties of excise on sugar under the Central Excises Act.

Effect of  
levy of duty  
on certain  
transactions.

4. Where, in compliance with an order made with reference to clause (f) of sub-section (2) of section 3 of the Essential Commodities Act, 1955, a person is required to sell any sugar, the price of the sugar so required to be sold shall, if he has paid the special duty of excise leviable under section 3 on such sugar, include an amount equivalent to the duty so paid, and he shall be entitled to be paid such amount by the buyer. 10 of 1955.

Repeal.

5. The Sugar (Special Excise Duty) Ordinance, 1959, is hereby 3 of 1959.  
repealed.

# THE MINERAL OILS (ADDITIONAL DUTIES OF EXCISE AND CUSTOMS) AMENDMENT ACT, 1959

No. 59 OF 1959

[24th December, 1959]

An Act to amend the Mineral Oils (Additional Duties of Excise and Customs Act, 1958.

BE it enacted by Parliament in the Tenth Year of the Republic of India as follows:—

1. This Act may be called the Mineral Oils (Additional Duties of Excise and Customs) Amendment Act, 1959.

27 of 1958. 2. In section 3 of the Mineral Oils (Additional Duties of Excise and Customs) Act, 1958 (hereinafter referred to as the principal Act),—

(i) after sub-section (1), the following sub-section shall be inserted, namely:—

‘(1A) The provisions of sub-section (1) shall be deemed to have had effect in respect of the period commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as if from the words “at such rates” occurring in that sub-section up to the end thereof, the following had been substituted, namely:—

“at the rates specified in relation thereto in column 2 of the said Table—

TABLE

Description of goods 1	Rate of additional duty 2
1. Kerosene	Twelve <i>naye paise</i> per imperial gallon.
2. Motor spirit	Fourteen <i>naye paise</i> per imperial gallon.
3. Refined diesel oil	Twelve <i>naye paise</i> per imperial gallon.
4. Vaporizing oil	Five <i>naye paise</i> per imperial gallon
5. Diesel oil, not otherwise specified	Rupees twenty per ton.
6. Furance oil	Rupees twenty per ton.”’;

(ii) in sub-section (2) and (3), for the word, brackets and figure “sub-section (1)”, the words “this section” shall be substituted;

(iii) in sub-section (4), after the figures, letters and words "29th day of June, 1958", the words, figures and letters "or commencing on the 1st day of April, 1959, and ending on the 31st day of October, 1959, as the case may be" shall be inserted.

**Amendment of section 5.** 3. In section 5 of the principal Act, the words, brackets and figure "sub-section (1) of" shall be omitted in both the places where they occur.

**Power to alter countervailing duties on imported goods in certain cases.** 4. Where any duty of customs on any of the goods specified in section 2 of the principal Act became leviable under the Indian Tariff Act, 1934, for the period commencing on the 1st day of April, 1959, <sup>32 of 1934.</sup> and ending on the 31st day of October, 1959, by reason of the fact that under that Act such duty, being the excise duty for the time being leviable on like goods if produced or manufactured in India, has to be added to, or levied as, the duty of customs, the Central Government may, by notification in the Official Gazette, direct that the duty of customs on any of the said goods for the said period shall be such as may be specified in the notification.

## THE INDIAN TARIFF (AMENDMENT) ACT, 1959

No. 60 OF 1959

[24th December, 1959]

### An Act further to amend the Indian Tariff Act, 1934.

BE it enacted by Parliament in the Tenth Year of the Republic of India as follows:—

**Short title and commencement.** 1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1959.

(2) The provisions of clauses (i), (iv), (vi), (ix), (x) and (xi) of section 2 [relating to Items Nos. 11(6), 28(32), 50(3), 63(33)(b), 64(5), 67(1), 67(4), 70A, 71(8), 75(15) and 85 (c)] shall come into force on the first day of January, 1960, and the remaining provisions shall come into force at once.

**Amendment of First Schedule.** 2. In the First Schedule to the Indian Tariff Act, 1934,—

<sup>32 of 1934.</sup>

(i) for Item No. 11(6), the following Item shall be substituted, namely:—

" 11(6)	Sago globules and tapioca pearls.	Preferential Revenue	40 per cent. <i>ad valorem</i> .	..	30 per cent. <i>ad valorem</i> .	.. ;
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(ii) in Item No. 28(8), in the second column headed "Name of article", for the words "sulphuric, tartaric and acids not otherwise specified", the words "sulphuric and tartaric acids and acids not otherwise specified" shall be substituted;

(iii) in Items Nos 28(20), 64(3), 67(2), 68(2), 68(4), 70(5) and 82(3), in the last column headed "Duration of protective rates of duty", for the word, figures and letters "December 31st, 1959", wherever they occur, the word, figures and letters "December 31st, 1962" shall be substituted;

(iv) for Item No. 28(32), the following Item shall be substituted, namely:—

"28(32)	Hydroquinone.	Preferential Revenue	40 per cent. <i>ad valorem</i> .	30 per cent. <i>ad valorem</i> .	30 per cent. <i>ad valorem</i> .	..";
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(v) after Item No. 43, the following Item shall be inserted, namely:—

"43(1)	Pulp (other than wood pulp) from vegetable fibres such as bamboo, grasses, reeds and agricultural residues, including pulp of rags, and mixtures of such pulps.	Revenue	20 per cent. <i>ad valorem</i> .	..	..	..";
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(vi) in Items Nos. 50(3), 67(1), 67(4), 71(8), 75(15) and 85(c),—

(a) in the third column headed "Nature of duty", for the word "Protective", wherever it occurs, the word "Revenue" shall be substituted, and

(b) in the last column headed "Duration of protective rates of duty", the existing entries shall be omitted;

(vii) in Item No. 53(1), for the existing entry in the second column headed "Name of article", the following entry shall be substituted, namely:—

"Rags and other paper-making materials, excluding pulps thereof and pulps of wood and other vegetable fibres.";

(viii) in Item No. 63(30), in the second column headed "Name of article", for the words "Rods or bars of alloy, tool or special steel", the words "Rods or bars or flats of alloy, tool or special steel" shall be substituted;

(ix) in Item No. 63(33)(b),—

(a) in the third column headed "Nature of duty", for the word "Protective", the word "Revenue" shall be substituted,

(b) in the fourth column headed "Standard rate of duty, for the figures and words "50 per cent. *ad valorem* or 60 naye paise per gross, whichever is higher", the figures and words "50 per cent. *ad valorem*" shall be substituted, and

(c) in the last column headed "Duration of protective rates of duty", the existing entry shall be omitted;

(x) for Item No. 64(5), the following Item shall be substituted, namely:—

"64(5)	Copper pipes and tubes—					
	(a) of British manufacture.	Protective	30 per cent. <i>ad valorem</i> .	..	..	December 31st, 1962
	(b) not of British manufacture.	Protective	40 per cent. <i>ad valorem</i> .	..	..	December 31st, 1962";

(xi) for Item No. 70A, the following Item shall be substituted, namely:—

"70A	Brass pipes and tubes.	Protective	35 per cent. <i>ad valorem</i> .	..	..	December 31st, 1962";
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(xii) in each of the Items Nos. 75(18)(a) and 75(18)(b),—

(a) in the fourth column headed "Standard rate of duty", for the figures and words "60 per cent. *ad valorem*", the figures and words "25 per cent. *ad valorem*" shall be substituted, and

(b) in the last column headed "Duration of protective rates of duty", for the word, figures and letters "December 31st, 1959", the word, figures and letters "December 31st, 1963" shall be substituted.

THE MARRIED WOMEN'S PROPERTY (EXTENSION)  
ACT, 1959

No. 61 OF 1959

[24th December, 1959]

An Act to provide for the extension of the Married Women's Property Act, 1874, to parts of India in which it is not now in force.

BE it enacted by Parliament in the Tenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Married Women's Property (Extension) Act, 1959. Short title  
and com-  
mencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

3 of 1874.

2. In section 2 of the Married Women's Property Act, 1874 (hereinafter referred to as the principal Act), for the sentence "It extends to the whole of India except the territories which, immediately before the 1st November, 1956, were comprised in Part B States.", the sentence "It extends to the whole of India except the State of Jammu and Kashmir." shall be substituted. Amendment  
of section 2.

3. For sub-section (2) of section 6 of the principal Act, the following sub-section shall be substituted, namely:— Amendment  
of section 6.

"(2) Notwithstanding anything contained in section 2, the provisions of sub-section (1) shall apply in the case of any policy of insurance such as is referred to therein which is effected—

(a) by any Hindu, Muhammadan, Sikh or Jain—

(i) in Madras, after the thirty-first day of December, 1913, or

(ii) in any other territory to which this Act extended immediately before the commencement of the Married Women's Property (Extension) Act, 1959, after the first day of April, 1923, or

(iii) in any territory to which this Act extends on and from the commencement of the Married Women's Property (Extension) Act, 1959, on or after such commencement;

(b) by a Buddhist in any territory to which this Act extends, on or after the commencement of the Married Women's Property (Extension) Act, 1959:

Provided that nothing herein contained shall affect any right or liability which has accrued or been incurred under any decree of a competent court passed—

(i) before the first day of April, 1923, in any case to which sub-clause (i) or sub-clause (ii) of clause (a) applies; or

(ii) before the commencement of the Married Women's Property (Extension) Act, 1959, in any case to which sub-clause (iii) of clause (a) or clause (b) applies.”.

Amendment  
of Act 30 of  
1950.

4. In Part A of the Schedule to the Union Territories (Laws) Act, 1950, the entry relating to the Married Women's Property Act, 1874, shall be omitted.

Repeals and  
savings.

5. If immediately before the commencement of this Act, there is in force in any territory to which the principal Act is now extended any law corresponding to the principal Act, that law shall, save as otherwise expressly provided in this Act, stand repealed on such commencement:

Provided that the repeal shall not affect—

(a) the previous operation of any law so repealed or anything duly done or suffered thereunder,

(b) any right, privilege, obligation or liability acquired, accrued or incurred under any law so repealed,

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against any law so repealed, or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed:

Provided further that, subject to the preceding proviso, anything done or any action taken under any such law shall be deemed to have been done or taken under the corresponding provision of the principal Act, and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under the principal Act.

G. R. RAJAGOPAL, Secy.